

Article - Tax - Property

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§7–227.

(a) Except for personal property used in connection with a business, occupation, or profession, personal property owned by an individual and located at the individual's place of residence is not subject to valuation or to property tax.

(b) Notwithstanding subsection (a) of this section, personal property is not subject to valuation or to property tax if the personal property is:

- (1) owned by an individual;
- (2) located at the individual's place of residence; and
- (3) used in connection with a family child care home that is registered under Title 5, Subtitle 5, Part V of the Family Law Article.

(c) Notwithstanding subsection (a) of this section, personal property is not subject to valuation or to property tax if:

- (1) the personal property is owned by an individual and is used in connection with a business, occupation, or profession that is located at the individual's principal residence; and
- (2) the sum total of the personal property, excluding vehicles exempt under § 7–230 of this subtitle, had a total original cost of less than \$10,000.

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